

VMR-VRO GUIDELINE - GUARDIANS AND W-9 FORMS

Checklist Reference: None

How should a guardian complete a W-9 for someone else?

A guardianship is a court action appointing an individual (guardian) to be responsible for making decisions for someone incapable of making financial, legal, or medical decisions themselves (ward). If the ward receives payment from a state agency or higher education institution, a W-9 form must still be completed for that vendor. If the guardian of that person questions how he/she should complete the form, start by asking the following:

1. In whose name should the checks be made payable, the guardian's or the ward's? The recipient of the money should have their name on the first line. This is the name that will also be on any 1099 mailed out.
2. If the ward's name goes on the first line, then the guardian's name can go on the second line. Usually they will enter something like "c/o Jane Doe."
3. Next the guardian should decide whose address should be used, the guardian's or the ward's. If the guardian uses his address, then he should definitely put his name on the second line. The post office may not want to deliver the mail if the name does not match up to the address.
4. The TIN should belong to the name on the first line. NO EXCEPTIONS.
5. If the ward cannot sign the form, it is legal for the guardian to sign instead, as long as she puts the title of "guardian" after her name.

Feel free to contact the Vendor Registry Office at spovendor@nd.gov for help or guidance in entering or updating vendor information. The Vendor Registry Office will research the information, take the appropriate action and respond to your inquiry in a timely manner.